

Exhibit 394

United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.
v. Dey, Inc., et al., Civil Action No. 05-11084-PBS

**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**

**DEY LABORATORIES
MONTHLY NET SALES
DECEMBER 1996**

UNITS	IMS No. PRODUCTS	NET SALES
	HOME SALES:	
32,589	28300 Acetylcysteine	488,268
767,445	28112 Albuterol Unit Dose	7,525,311
367,289	28111 Albuterol MDI	1,510,276
116,382	28112 Albuterol Multi Dose	551,539
(319)	28114 Albuterol Syrup	(7,201)
142,044	28210 Cromolyn Sodium	3,950,057
366	28112 Isoetharine	1,812
45,524	28112 Metaproterenol	309,589
127,264	10620 Sodium Chloride	944,875
0	10620 MDD Sodium Chloride	0
(21)	10620 Purified Water	(341)
1,776	Dey Care	14,369
	EXPORT SALES	
1,600,339		15,288,554
	Less:	
	Cash Discounts	(331,000)
	Administrative Fees	0
	Medicaid Rebates	187,000
	Other Rebates	0
1,600,339	TOTAL	15,144,554

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